

Fifth Schedule
(Section 4 = Zero Rated)

Serial No	Description
(1)	(2)
	Finance Act 2018-19 update NEW / inserted Deletion or Omitted Substituted
12	The following goods and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods, subject to the conditions, limitations and restrictions as specified in Chapter XIV of the Sales Tax Special Procedure Rules, 2007:--
	(xx) Color in sets (PCT heading 3213.1000)
	(xxi) Writing, drawing and marking inks (PCT heading. 3215.9010 and 3215.9090)
	(xxii) Erasers (PCT heading 4016.9210 and 4016.9290)
	(xxiii) Exercise books (PCT heading 4820.2000)
	(xxiv) Pencil sharpeners (PCT heading 8214.1000)
	(xxv) Geometry boxes (PCT heading 9017.2000)
	(xxvi) Pens, ball pens, markers and porous tipped pens (PCT heading 96.08)
	(xxvii) Pencils including color pencils (PCT heading 96.09)